

Board of Education End of Year Meeting
Thursday, August 24, 2023 6:30 PM
HPC Elementary- Clarks BOE Room (June-
Dec)
205 W. Pearl St.
Clarks, NE 68628

1. **Call Meeting to Order at _____**
 - 1.1. **Roll Call**
 - 1.2. **Recognize Nebraska Open Meetings Act Posted on the Wall**
2. **Consider and Approve Prior Meeting Minutes**

High Plains Community Schools
Board of Education Meeting
August 3, 2023

M-Motion by, S-Seconded by, F-For, A-Against, Ab-Absent, As-Abstain, Mc-Motion Carried.
It is noted that the Nebraska Open Meeting Act was on display.

The regular monthly meeting of the High Plains Community Schools Board of Education was held on August 3, 2023, in the conference room in Clarks. The meeting was called to order at 6:05 p.m. by Vice President Nate Spurling. Present were Terry Carlstrom, Nate Spurling, Megan Pike, Kraig Urkoski, Principal Helgoth, Principal Fisher, A.D. Wood, and Superintendent Beran. There was 1 visitor.

M-Urkoski, S-Pike to approve all minutes from the July 10, 2023 board meeting. Mc 4-0. (Ab-Van Pelt, Meyer)

The board will not act on whether or not to take necessary action on the resolution to increase the district's base growth percentage up to an additional 7 percent. M-Pike, S-Carlstrom to table this board agenda item until the next meeting. Mc 4-0. (Ab Van Pelt, Meyer)

The board discussed HPCEA as a bargaining agent for certified staff. M-Urkoski, S-Carlstrom to approve HPCEA as a bargaining agent for certified staff for the 2024-25 school year. Mc 4-0. (Ab Van Pelt, Meyer)

Items on the Supt. Beran's report: Important dates; Academic Success; District Culture; Staff/Student well-being; Facilities & Transportation;

Items on Principal Fisher's report: Administrator's Day; Back-to-school night; Homecoming; MTSS.

Items on Principal Helgoth's report: Summer School; Online student registration; Back-to-school night; New teacher orientation.

Items on A.D. Wood's report: Summer weights; Summer camps; First day of Fall sports practices; CRC dinner; First home games for Fall sports.

The board revisited the NASB Community Engagement Proposal. They discussed whether to move forward with it and the cost to the district. M-Pike, S-Carlstrom to approve the NASB Community Engagement Proposal. Mc 4-0. (Ab Van Pelt, Meyer)
The board discussed and reviewed board policy 3026 – Handbook Policy. M-Carlstrom, S-Pike to approve the handbook policy with no changes. Mc 4-0. (Ab Van Pelt, Meyer)

The superintendent updated the board on changes to the school handbooks. M-Urkoski, S-Carlstrom to approve all handbooks for the 2023-24 school year. Mc 4-0. (Ab Van Pelt, Meyer)

Superintendent Beran updated the board ,with changes or additions, on School Board Policies 3047, 4034, 4010, 4028, 4030, 4031, 4038, 4040, 4053, 5001, 6014, 5045, 6015, 6017, 6019, 6029, 6034, 6035. M-Pike, S-Carlstrom to approve all board policies except 6019 – Fees for Admission into Pre-K. Mc 4-0. (Ab Van Pelt, Meyer)

The board discussed resending School Board Policy 6019 – Fees for Admission into Pre-k. M-Urkoski, S-Pike to resend Pre-k admission fees. Mc 4-0. (Ab-Van Pelt, Meyer)

The board reviewed the General Fund, Lunch and Activities accounts. The superintendent advised the board on budget tracking, receipts and expenditures to date. M-Carlstrom, S-Pike to pay the general fund bills as presented. Mc 4-0. (Ab Van Pelt, Meyer)

M-Urkoski, S-Carlstrom to adjourn at 7:25 p.m. Mc 4-0. (Ab Van Pelt, Meyer)

Respectfully submitted,

Nate Spurling
Vice President

Next board meeting is scheduled for Thursday, August 24, 2023 at 6:30 p.m. in Clarks in the conference room.

High Plains Community Schools
Board of Education Meeting – Finance Workshop meeting
August 3, 2023

M-Motion by, S-Seconded by, F-For, A-Against, Ab-Absent, As-Abstain, Mc-Motion Carried.

It is noted that the Nebraska Open Meeting Act was on display

A finance workshop meeting of the High Plains Community Schools Board of Education was held on August 3, 2023, in the conference room in Clarks. Vice President Nate Spurling called the meeting to order at 5:00 p.m. Present were Nate Spurling, Terry Carlstrom, Megan Pike and Kraig Urkoski. Also present were Superintendent Beran, Principal Helgoth, and Principal Fisher. There was 1 visitor.

Roll Call was taken.

The HPC school board of education held a Finance workshop. Carl Dietz, First National Capital, gave a presentation to the board on the history of finances at HPC and moving forward how finances may be.

M-Urkoski, S-Pike to adjourn at 6:02 p.m. Mc 4-0. (Ab-Van Pelt, Meyer)

Respectfully submitted,

Nate Spurling
Vice President

- 3. Recognition of Visitors/Public Comment (Must stand, state name & full address, and organization you represent, if any)**

PUBLIC PARTICIPATION

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK:
This is the portion of the meeting when members of the public may speak to the board about matters of public concern.

- **Getting Started:** When you have been recognized, please stand, state your name, full address, and organization you represent, if any.
- **Time Limit:** The board will generally allow a total of 30 minutes for the presentation of all public comments. Individuals may speak only one time, and must limit comments to around 5 minutes. If there are more than 6 individuals who wish to address the board, the 30 minutes will be divided equally between the number of speakers. These time limits may be changed by a majority vote of the board members in attendance to extend the time for a specific item or speaker.
- **Personnel or Student Topic:** If you are planning to speak about a personnel or a student matter involving an individual, please understand that the district has a complaint policy and/or procedures to resolve such complaints and concerns. The Board requests that you follow the policy and procedures before addressing these matters with the Board. Board members will generally not respond to any questions you ask or comments about individual staff members or students.
- **General Rules:** This is a public meeting for the conduct of business. Comments from the audience while others are speaking will not be tolerated. Lewd, obscene, profane, slanderous, threatening and hostile conduct or statements and fighting words (words whose mere utterance entails a call to violence) will not be tolerated.
- **No Action by the Board:** The board will not act on any matter unless it is on the published agenda.

Adopted- 11/14/16

Revised- 11/8/21

4. Administrative Reports

4.1. Superintendent Beran

HPC School Board Meeting
Mrs. Beran's Superintendent Board Report
Date: 8-24-23

The mission of the High Plains Community Schools is to provide an educational environment which develops citizens who are lifelong learners and can contribute to a global society.
Every Student! Every Day! Every Way!

[HPC BOE Goals](#)

- Goal I: Academic Success**
- Goal II: District Culture**
- Goal III: Well-Being of Staff & Students**
- Goal IV: Facilities & Transportation**

Important Dates:

- Nov. 15-17- NASB Conference in Omaha
 - Need to know ASAP

Other Items:

- All BOE members sign Conflict of Interest form per auditor

4.1.1. **Discussion on 2023-2024 Budget**



First National
Capital Markets

Public Finance

High Plains Community Schools Home of the Storm

Budget and Finance
August 3, 2023

PREPARED BY: Carl Dietz
First National Capital Markets,
Public Finance

WORKSHOP OVERVIEW

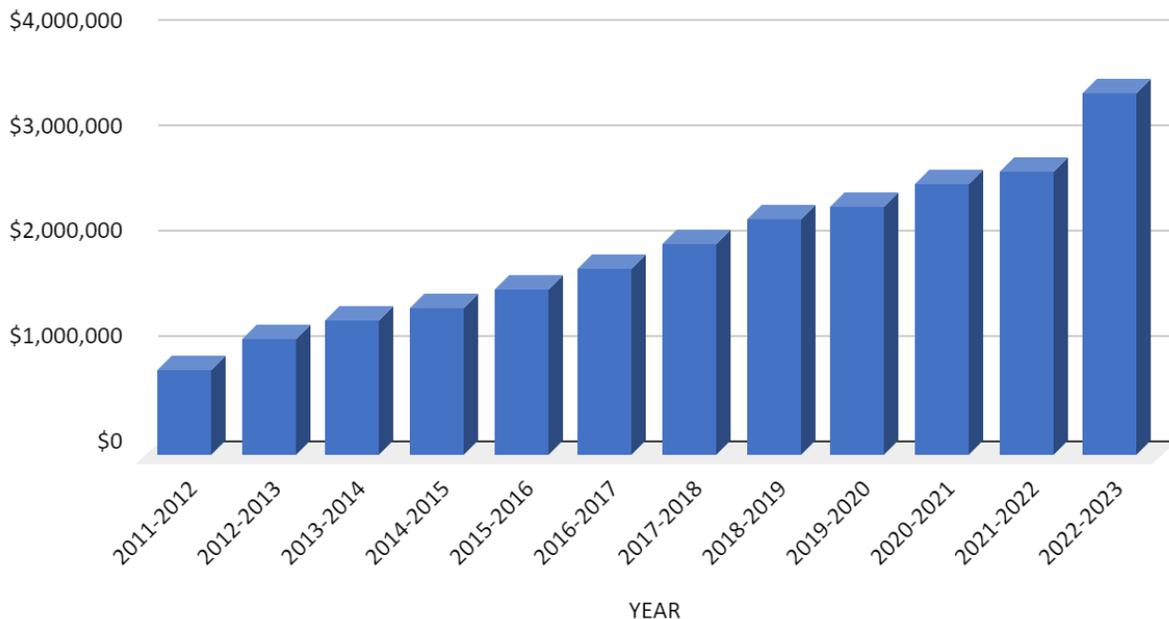
- I. Fund Descriptions and Cash Balance
- II. Major Revenue Sources
 - A. Local-Property Tax, Carline Tax, Public Power Sales Tax, Motor Vehicle Tax
 - B. Other-County Fines, ESU Receipts
 - C. State-State Aid, Special Education, Homestead Exemption, Property Tax Credit, Personal Property Tax Credit, State Apportionment
 - D. Federal-Title Programs/ESSA, Impact Aid, REAP, IDEA, ARRA, ESSER, Medicaid.
- III. District Expenses-Payroll costs are typically 75%-85% of total expenses
- IV. Budget Building
 - A. Building and understanding the NDE Budget Document
 - B. Preparing the line-item budget
 - C. 5-Year Expense and Revenue Projection
 - D. Importance of Cash Reserves
- V. Future Projections
- VI. Annual Financial Report Data
- VII. LB 243 and 583 and the impact on the district
- VIII. Other

General Fund-The audited fund balance on September 1, 2022 was \$3,447,552.

- ❖ Finances all facets of services rendered by the district.
- ❖ A General Fund is maintained by all districts.
- ❖ General Fund expenditures are limited by statute.
- ❖ The Tax Levy for this fund is restricted.
- ❖ The bulk of all K-12 educational expenses are General Fund Expenses.

General Fund Cash Balance-The chart below shows the historical cash balance over the past 12 years. The district has a healthy cash balance at the present time.

General Fund Cash Balance

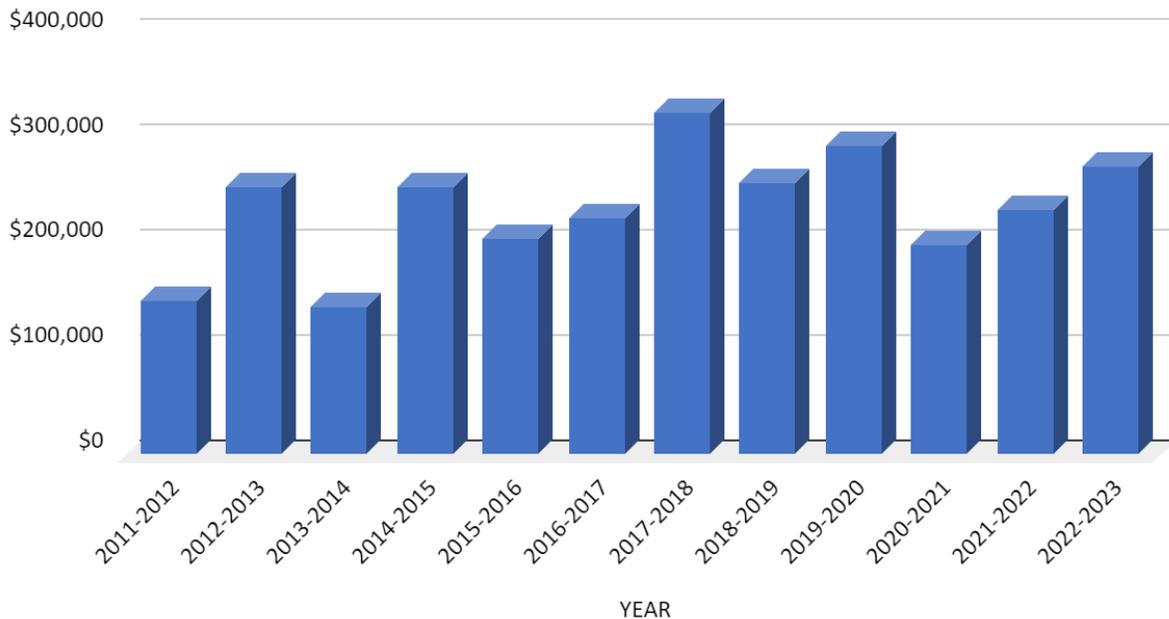


Depreciation Fund-The fund balance on September 1, 2022 was \$274,310.

\$175,000 was transferred from the general fund to the depreciation fund during fiscal year 2022.

- ❖ The Depreciation Fund is not specifically provided for in law; therefore, this fund shall be considered a component of the General Fund.
- ❖ Used to spread replacement costs over a period of years in order to avoid a disproportionate tax effort in a single year
- ❖ This fund is restricted by statute as part of the Allowable Reserve limitation.

Depreciation Fund Cash Balance



Employee Benefit Fund

- ❖ Established in order to specifically reserve General Fund money for the benefit of school district employees (unemployment compensation, early retirement, health insurance deductibles, etc.)
- ❖ The cash reserve of this fund is restricted by statute as part of the Allowable Reserve limitation.
- ❖ The Employee Benefit Fund is not specifically provided for in law; therefore, this fund shall be considered a component of the General Fund.

Activities Fund-The general fund transfers money into the activities fund annually

- ❖ Activities Fund is required to account for the financial operations of quasi-independent student organizations.
- ❖ The inclusion of such accounts in the General Fund would distort the financial position of the basic school operation.
- ❖ The Activities Fund shall not be used to record general operation revenues or expenditures, nor shall this fund be used as a clearinghouse for the General Fund.

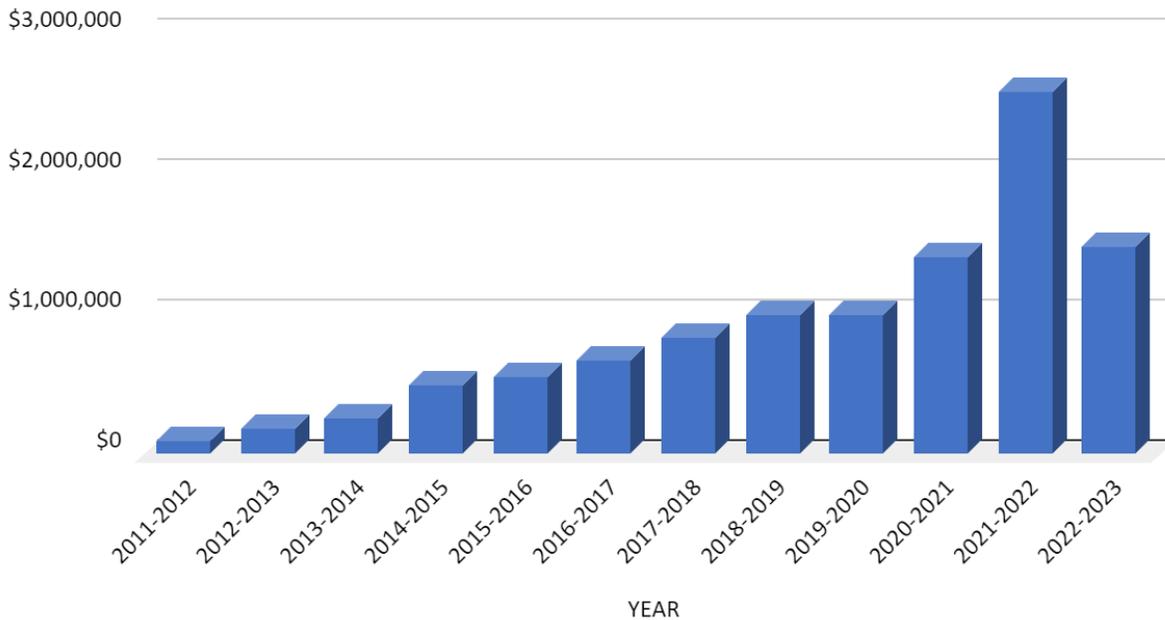
School Nutrition Fund-The general transfers money into the school nutrition fund annually.

- ❖ The School Nutrition Fund is required to accommodate the financial activities of all Nutrition Programs operated by the school district.
- ❖ The School Nutrition Fund shall reflect a record of all revenues and expenditures incident to the operation of all Nutrition Programs.
- ❖ If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund.

Special Building Fund-The fund balance was \$1,841,954 on September 1, 2022. The district taxed about \$1.1 million the past two years. The district taxed around \$700K annually in previous years.

- ❖ A Special Building Fund shall be established when a school board decides to acquire or improve sites and/or to erect, alter or improve buildings.
- ❖ The sale of bonds, the sale of property, or tax receipts will be the primary sources of revenue for the Special Building Fund.
- ❖ The tax levy for this fund is restricted to 14¢ with local board approval or 17.5¢ following a vote of the people for a term not to exceed ten years.

Building Fund Cash Balance



Bond Fund-No current bonds for the district.

- ❖ Bond Fund shall be used to record tax receipts, investment interest, and the payment of bond principal, interest, and other related costs.
- ❖ Revenue from a levy to retire bonds is retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the school district.
- ❖ Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project.

Qualified Capital Purpose Undertaking Fund

- ❖ A Qualified Capital Purpose Undertaking Fund (QCPUF) may be established for:
 - removal of environmental hazards
 - elimination of accessibility barriers in school buildings
 - repayment of a qualified zone academy bonds
 - modifications for life safety code violations
 - mold abatement and prevention projects

- ❖ Effective April 22, 2016, the tax levy for this fund is restricted to 3¢ and cannot exceed ten years for each project.
- ❖ A majority vote of the board of education is required to issue bonds to be supported by a tax levy for each qualified capital purpose.

Student Fees Fund

- ❖ The Student Fee Fund is a separate school district fund not funded by tax revenue into which all money collected from students must be deposited.
- ❖ Included are fees for Extracurricular Activities, Postsecondary Education and Summer or Night School.

Cooperative Fund

- ❖ The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between two or more political subdivisions.

Contingency Fund

- ❖ A Contingency Fund may be established by a school district to fund uninsured losses and legal fees incurred by the school district for defense against public losses.
- ❖ Expenditures from this fund shall not exceed five percent of the total budgeted

LEVIES AND TAX REQUEST

The following chart shows; 3% annual increase in valuations, general fund levy of .53 and building fund levy of .11.

Historical Levies and Projections								
	YEAR	VALUATIONS	GENERAL	BOND	BUILDING	QCPUF	TOTAL	Gen & Bld
	2010-2011	\$393,610,155	\$0.9150		\$0.0683		\$0.9833	\$0.9833
12.40%	2011-2012	\$442,415,946	\$0.8500		\$0.0616		\$0.9116	\$0.9116
12.70%	2012-2013	\$498,613,554	\$0.7682		\$0.0707		\$0.8390	\$0.8390
22.70%	2013-2014	\$611,792,539	\$0.6335		\$0.0808		\$0.7143	\$0.7143
22.87%	2014-2015	\$751,686,702	\$0.5347		\$0.0672		\$0.6019	\$0.6019
14.31%	2015-2016	\$859,263,957	\$0.5148		\$0.0749		\$0.5896	\$0.5896
5.05%	2016-2017	\$902,663,609	\$0.5084		\$0.0810		\$0.5895	\$0.5895
-0.77%	2017-2018	\$895,715,977	\$0.4913		\$0.0846		\$0.5758	\$0.5758
-2.29%	2018-2019	\$875,238,433	\$0.5190		\$0.0836		\$0.6026	\$0.6026
-3.99%	2019-2020	\$840,326,931	\$0.5555		\$0.0841		\$0.6397	\$0.6397
-1.68%	2020-2021	\$826,201,476	\$0.5731		\$0.0856		\$0.6587	\$0.6587
0.49%	2021-2022	\$830,261,178	\$0.5029		\$0.1399		\$0.6428	\$0.6428
3.59%	2022-2023	\$860,048,961	\$0.515674		\$0.13506		\$0.6507	\$0.650738
3.00%	2023-2024	\$885,850,430	\$0.5300		\$0.1100		\$0.6400	\$0.6400
3.00%	2024-2025	\$912,425,943	\$0.5200		\$0.1100		\$0.6300	\$0.6300
3.00%	2025-2026	\$939,798,721	\$0.5200		\$0.1100		\$0.6300	\$0.6300
3.00%	2026-2027	\$967,992,683	\$0.5200		\$0.1100		\$0.6300	\$0.6300
3.00%	2027-2028	\$997,032,463	\$0.5200		\$0.1100		\$0.6300	\$0.6300
	2028-2029	\$1,026,943,437	\$0.5200		\$0.1100		\$0.6300	\$0.6300

The next chart is a summary of LB 243 showing how much the district is required to reduce the general fund and building fund tax. The district is required to reduce the general fund and building fund tax request by \$108,000.

District	GENERAL FUND AND BUILDING FUND TAX					STATE AID			Total tax & SA increase	70% board vote
	General Fund Tax	Building Fund Tax	22-23 Total Tax	23-24 Max	Difference	22-23 State Aid	23-24 State Aid	Change		
High Plains	\$4,435,050	\$1,161,616	\$5,596,666	\$5,487,828	-\$108,838	\$32,988	\$355,717	\$322,729	\$213,891	\$5,923,037

This chart reflects the total tax request based on the levy information from above, with the LB 243 restriction listed at the far right (including the 3% annual growth).

Total Tax Request								
YEAR	General	Bond	Building	QCPUF	General & Building	LB 243 3% growth	Total Tax Request	Additional 7%
2010-2011	\$3,601,533	\$0	\$268,836	\$0	\$3,870,369		\$3,870,369	
2011-2012	\$3,760,536	\$0	\$272,528	\$0	\$4,033,064		\$4,033,064	
2012-2013	\$3,830,584	\$0	\$352,555	\$0	\$4,183,138		\$4,183,138	
2013-2014	\$3,875,785	\$0	\$494,377	\$0	\$4,370,163		\$4,370,163	
2014-2015	\$4,019,036	\$0	\$505,051	\$0	\$4,524,087		\$4,524,087	
2015-2016	\$4,423,113	\$0	\$643,434	\$0	\$5,066,547		\$5,066,547	
2016-2017	\$4,589,476	\$0	\$731,311	\$0	\$5,320,787		\$5,320,787	
2017-2018	\$4,400,330	\$0	\$757,579	\$0	\$5,157,909		\$5,157,909	
2018-2019	\$4,542,426	\$0	\$731,332	\$0	\$5,273,758		\$5,273,758	
2019-2020	\$4,668,301	\$0	\$707,068	\$0	\$5,375,369		\$5,375,369	
2020-2021	\$4,735,217	\$0	\$707,071	\$0	\$5,442,288		\$5,442,288	
2021-2022	\$4,175,010	\$0	\$1,161,618	\$0	\$5,336,628		\$5,336,628	
2022-2023	\$4,435,049	\$0	\$1,161,617	\$0	\$5,596,665		\$5,596,665	
2023-2024	\$4,695,007	\$0	\$974,435	\$0	\$5,669,443	\$5,487,828	\$5,669,443	\$5,923,037
2024-2025	\$4,744,615	\$0	\$1,003,669	\$0	\$5,748,283	\$5,652,463	\$5,748,283	\$6,100,728
2025-2026	\$4,886,953	\$0	\$1,033,779	\$0	\$5,920,732	\$5,822,037	\$5,920,732	\$6,283,750
2026-2027	\$5,033,562	\$0	\$1,064,792	\$0	\$6,098,354	\$5,996,698	\$6,098,354	\$6,472,262
2027-2028	\$5,184,569	\$0	\$1,096,736	\$0	\$6,281,305	\$6,176,599	\$6,281,305	\$6,666,430
2027-2029	\$5,340,106	\$0	\$1,129,638	\$0	\$6,469,744	\$6,361,897	\$6,469,744	\$6,866,423

GENERAL FUND RECEIPTS:

Local Receipts-Property Tax, Carline Tax, Public Power Sales Tax, Motor Vehicle Tax

Other Receipts-County Fines, ESU Receipts

State Receipts-State Aid, Special Education, Homestead Exemption, Property Tax Credit, Personal Property Tax Credit, State Apportionment

Federal Receipts-Title Programs/ESSA, Impact Aid, REAP, IDEA, ARRA, ESSER, Medicaid

The primary source of funding for the district is local receipts, which account for 80%-85% of the total receipts.

Percent of total receipts by program					
YEAR	Taxes	Total Local	State	Federal	Other
2011-2012	81.75%	87.16%	9.67%	2.25%	0.91%
2012-2013	80.12%	85.02%	9.79%	4.13%	1.07%
2013-2014	81.69%	86.72%	10.42%	2.13%	0.73%
2014-2015	79.27%	84.38%	10.99%	3.90%	0.73%
2015-2016	76.99%	81.55%	14.87%	2.82%	0.76%
2016-2017	78.08%	82.53%	13.58%	2.94%	0.95%
2017-2018	75.50%	79.94%	16.52%	2.31%	1.23%
2018-2019	76.57%	81.49%	15.04%	2.74%	0.72%
2019-2020	75.81%	80.52%	16.22%	2.78%	0.49%
2020-2021	76.35%	80.97%	15.79%	2.48%	0.76%
2021-2022	75.28%	79.43%	13.52%	6.63%	0.42%
2022-2023	76.18%	80.00%	15.90%	2.69%	0.79%
2023-2024	68.24%	71.60%	19.40%	2.37%	0.67%
2024-2025	67.48%	70.71%	18.62%	2.27%	0.64%
2025-2026	69.51%	72.73%	18.62%	2.27%	0.64%
2026-2027	70.14%	73.29%	18.24%	2.23%	0.62%
2027-2028	70.75%	73.84%	17.87%	2.18%	0.62%

STATE AID: The following two charts show historical state aid and your factors affecting state aid.

State Aid	
2008-09	\$18,146
2009-10	\$46,215
2010-11	\$37,006
2011-12	\$17,520
2012-13	\$17,755
2013-14	\$43,408
2014-15	\$9,643
2015-16	\$14,828
2016-17	\$0
2017-18	\$34,588
2018-19	\$29,645
2019-20	\$28,964
2020-21	\$32,464
2021-22	\$34,109
2022-23	\$32,988
2023-24	\$355,717

❖ **STATE AID COMPONENTS:** As enrollment decreases the Basic Funding and System Needs decrease, and as property valuations increase Formula Resources increase. Prior to 2023-2024 the only aid came in the form of Income tax funds. For 2023-2024 the district will receive foundation aid of \$1,500 per formula student and income tax funds.

- **System Needs:** (the components affecting your district are included below)
- **Basic Funding**-A comparison group of 10 smaller and 10 larger districts.
- **Poverty Allowance**-A formula based on percentage of free and reduced lunches, or students under 19 residing in homes with adjusted gross income equal to or less than the amount of household income that would allow a student to be a free lunch student.
- **Limited English Proficiency Allowance**-The amount the district designates they will spend on English Proficiency.
- **Special Receipts Allowance**-Each district's special education receipts for the most recently available complete data year.
- **Transportation Allowance**-Transportation costs for both regular and special education children. Activity mileage not included.
- **Distance Ed Allowance**-85% of the district's actual distance education expenditures.
- **Needs Stabilization-**
- **LB 243 Foundation Aid-\$1,500 per student**

❖ **System Resources:** (The components affecting your district are included below)

- **Local Effort Rate**-Adjusted valuation divided by 100 multiplied by the Local Effort Rate of \$1.00.
- **Option Funding**-The number of students opting out subtracted from the students opting into a district in grades (K-12). The positive number is multiplied by (\$10,397.20) for the current year. This number changes annually.
- **Allocated Income Tax Funds**-Two and twenty-three hundredths percent of the Nebraska income tax liability of residents of the Local System.
- **Other Receipts**-Other Actual Receipts include various local, state, and non-categorical federal receipts. (Fines, Interest, Special Education School Age, Pro-Rate Motor Vehicle).

SYSTEM NEEDS		
	2022-2023	2023-2024
Basic Funding	\$3,715,258	\$3,737,874
Poverty Allowance	\$145,749	\$80,822
LEP allowance	\$1,318	
Summer School Allow	\$2,816	
Special Rec Allow	\$223,521	\$243,958
Transportation Allow	\$215,701	\$261,625
Dist. Ed. allow	\$23,845	\$3,090
Poverty Correction		
LEP correction		
Tot. Calc. Needs	\$4,328,208	\$4,327,369
Needs Stabilization	\$102,160	\$102,999
SYSTEM NEEDS	\$4,430,368	\$4,430,368
SYSTEM RESOURCES		
Local Effort Rate	\$8,244,664	\$8,522,393
Option Enrollment		
Income Tax Funds	\$32,988	\$40,926
Other Rec	\$525,639	\$561,802
Foundation Aid		\$314,791
Formula Resources	\$8,803,291	\$9,125,121
STATE AID CALCULATED		
Needs - Resources	-\$4,372,923	-\$4,694,753
Option Enrollment	\$0	
Income Tax Funds	\$32,988	\$40,926
Foundation Aid		\$314,791
Equalization Aid	-\$4,339,935	
Prior year Correction		
Total State Aid	\$32,988	\$355,717

DISTRICT EXPENSES

The next chart shows a breakdown of payroll, FICA, retirement, other bills (which would include insurance) and total expenditures dating to fiscal year 2015. Future expenses based on a 4% increase in payroll for next year then a 3% increase through 2029. Other bills are projected to increase 3% annually. The far right column shows the annual dollar increase in expenses based on these factors. Expenses averaged a 2.6% annual increase over the past 7 years. General Fund expenses for 2021-22 were \$5,387,149.

EXPENSES											
Year	Payroll	FICA	Retirement	Insurance	Payroll	Bills	Total Exp	Bills Incr	Pay Inc	Payroll %	\$ Increase
2014-2015	\$2,624,151	\$200,748	\$249,409		\$3,074,308	\$1,476,123	\$4,550,431			67.56%	
2015-2016	\$2,742,481	\$209,800	\$256,227		\$3,208,508	\$1,599,769	\$4,808,277	8.38%	4.37%	66.73%	\$257,846
2016-2017	\$2,710,828	\$207,378	\$259,256		\$3,177,462	\$1,788,569	\$4,966,031	11.80%	-0.97%	63.98%	\$157,754
2017-2018	\$2,787,086	\$213,212	\$266,997		\$3,267,295	\$1,734,024	\$5,001,319	-3.05%	2.83%	65.33%	\$35,288
2018-2019	\$2,841,210	\$217,353	\$267,109		\$3,325,672	\$1,663,576	\$4,989,248	-4.06%	1.79%	66.66%	-\$12,071
2019-2020	\$2,873,518	\$219,824	\$268,226		\$3,361,568	\$1,821,484	\$5,183,052	9.49%	1.08%	64.86%	\$193,804
2020-2021	\$3,000,670	\$229,551	\$275,425		\$3,505,646	\$1,909,801	\$5,415,447	4.85%	4.29%	64.73%	\$232,395
2021-2022	\$3,298,719	\$252,352	\$325,841		\$3,876,912	\$1,510,237	\$5,387,149	-20.92%	10.59%	71.97%	-\$28,298
2022-2023	\$3,397,681	\$259,923	\$338,979	\$0	\$3,996,582	\$1,547,993	\$5,544,575	2.50%	3.09%	72.08%	\$157,426
2023-2024	\$3,533,588	\$270,319	\$352,538	\$0	\$4,156,446	\$1,594,433	\$5,750,878	3.00%	4.00%	72.27%	\$206,303
2024-2025	\$3,639,595	\$278,429	\$363,114	\$0	\$4,281,139	\$1,642,266	\$5,923,405	3.00%	3.00%	72.27%	\$172,526
2025-2026	\$3,748,783	\$286,782	\$374,008	\$0	\$4,409,573	\$1,691,534	\$6,101,107	3.00%	3.00%	72.27%	\$177,702
2026-2027	\$3,861,247	\$295,385	\$385,228	\$0	\$4,541,860	\$1,742,280	\$6,284,140	3.00%	3.00%	72.27%	\$183,033
2027-2028	\$3,977,084	\$304,247	\$396,785	\$0	\$4,678,116	\$1,794,548	\$6,472,664	3.00%	3.00%	72.27%	\$188,524
2028-2029	\$4,096,397	\$313,374	\$408,688	\$0	\$4,818,460	\$1,848,385	\$6,666,844	3.00%	3.00%	72.27%	\$194,180

RECEIPTS, EXPENSES AND CASH FLOW:

This chart shows a breakdown of General Fund receipts by program, total receipts, total expenses and the difference between receipts and expenses from 2012 through 2022. Future receipts highlighted in yellow are based on a 3% annual increase in valuations, a general fund tax request of \$4.6 million for 23-24, an eight year average of state receipts (including an increase of \$350,000 in state aid) and six year average of federal receipts. Future expenses are based on the previous chart.

TOTAL RECEIPTS BY PROGRAM										
YEAR	Taxes	Local	State Aid	Other State Rec	Total State Rec	Federal	Other	Total Rec	Total Exp	Difference
2011-2012	\$3,577,017	\$3,813,734	\$17,520	\$405,781	\$423,301	\$98,444	\$39,991	\$4,375,470	\$4,099,904	\$275,566
2012-2013	\$3,549,590	\$3,766,728	\$17,755	\$415,942	\$433,697	\$182,856	\$47,258	\$4,430,539	\$4,262,309	\$168,230
2013-2014	\$3,646,251	\$3,870,427	\$43,408	\$421,695	\$465,103	\$95,014	\$32,714	\$4,463,258	\$4,409,337	\$53,921
2014-2015	\$3,787,579	\$4,031,496	\$9,643	\$515,632	\$525,275	\$186,405	\$34,776	\$4,777,952	\$4,550,431	\$227,521
2015-2016	\$3,880,824	\$4,110,832	\$14,828	\$734,907	\$749,735	\$142,311	\$38,083	\$5,040,961	\$4,808,277	\$232,684
2016-2017	\$4,118,663	\$4,353,550	\$0	\$716,511	\$716,511	\$155,063	\$50,113	\$5,275,237	\$4,966,031	\$309,206
2017-2018	\$3,905,796	\$4,135,137	\$34,588	\$819,760	\$854,348	\$119,620	\$63,844	\$5,172,949	\$5,001,319	\$171,630
2018-2019	\$3,924,042	\$4,175,743	\$29,645	\$741,325	\$770,970	\$140,630	\$37,127	\$5,124,470	\$4,989,248	\$135,222
2019-2020	\$4,198,745	\$4,459,388	\$28,964	\$869,101	\$898,065	\$154,083	\$26,941	\$5,538,477	\$5,183,052	\$355,425
2020-2021	\$4,163,018	\$4,415,101	\$32,464	\$828,259	\$860,723	\$135,396	\$41,420	\$5,452,640	\$5,415,447	\$37,193
2021-2022	\$4,504,058	\$4,752,257	\$34,109	\$774,698	\$808,807	\$396,907	\$25,351	\$5,983,322	\$5,387,149	\$596,173
2022-2023	\$3,991,544	\$4,191,544	\$32,988	\$800,000	\$832,988	\$300,000	\$41,227	\$5,365,759	\$5,544,575	-\$178,816
2023-2024	\$4,225,507	\$4,425,507	\$355,717	\$783,509	\$1,139,226	\$140,982	\$39,783	\$5,745,498	\$5,750,878	-\$5,380
2024-2025	\$4,270,153	\$4,470,153	\$355,717	\$783,509	\$1,139,226	\$140,982	\$39,894	\$5,790,256	\$5,964,969	-\$174,713
2025-2026	\$4,398,258	\$4,598,258	\$355,717	\$783,509	\$1,139,226	\$140,982	\$39,887	\$5,918,353	\$6,143,918	-\$225,565
2026-2027	\$4,530,206	\$4,730,206	\$355,717	\$783,509	\$1,139,226	\$140,982	\$39,320	\$6,049,734	\$6,328,236	-\$278,502
2027-2028	\$4,666,112	\$4,866,112	\$355,717	\$783,509	\$1,139,226	\$140,982	\$39,828	\$6,186,148	\$6,518,083	-\$331,935
2028-2029	\$4,806,095	\$5,006,095	\$355,717	\$783,509	\$1,139,226	\$140,982	\$40,217	\$6,326,520	\$6,713,625	-\$387,105

AFR DATA-

The 2021-2022 Annual Financial Report-AFR for High Plains compared to five other similar sized districts. The chart below shows how the district compares with this group.

		High Plains	Group Average	Difference
ALL INSTRUCTION W SPED	1100	\$2,923,807.00	\$2,513,950.00	\$409,857.00
SPED ONLY	1200	\$446,268.00	\$570,168.20	-\$123,900.20
GUID				
/SPEECH/OT/PT/PSYCH	2100	\$329,567.00	\$272,672.60	\$56,894.40
LIBRARY/TECH	2200	\$180,333.00	\$83,370.40	\$96,962.60
EXEC ADMINISTRATION	2300	\$219,099.00	\$194,997.20	\$24,101.80
PRINCIPAL	2400	\$297,927.00	\$268,327.20	\$29,599.80
CENTRAL SERVICES	2500	\$144,797.00	\$155,619.00	-\$10,822.00
MAINTENANCE	2600	\$565,902.00	\$410,464.20	\$155,437.80
TRANSPORTATION	2700	\$407,470.00	\$202,649.20	\$204,820.80
NON-INSTRUCTION/Other	3000	\$0.00	\$0.00	\$0.00
Facilities/Land Acq.	4000	\$0.00	\$0.00	\$0.00
FEDERAL PROGRAMS	6000	\$250,479.00	\$327,463.80	-\$76,984.80
Transfers	8000	\$63,778.00	\$76,125.00	-\$12,347.00
Non Program	9000	\$0.00	\$41,200.00	-\$41,200.00
Total		\$5,387,149.00	\$4,501,901.60	\$885,247.40

Total payroll will be compared to the group average. The chart below shows how much the district spent for payroll compared to the array average in FY 2022.

		High Plains	Average	Difference
Regular Ed	1100	\$2,258,951	\$1,898,662	\$360,289
SPED	1200	\$363,830	\$381,880	-\$18,050
Guidance/Other	2100	\$200,382	\$115,377	\$85,005
Library/Tech	2200	\$64,371	\$57,457	\$6,914
Exec Admin	2300	\$167,868	\$161,337	\$6,531
Principal	2400	\$520,245	\$453,241	\$67,004
Cent Serv	2500	\$0	\$22,491	-\$22,491
Facilities	2600	\$227,960	\$151,146	\$76,814
Transportation	2700	\$113,977	\$44,355	\$69,622
Comm Hal	3000	\$0	\$0	\$0
Federal	6000	\$36,684	\$69,031	-\$32,347
Total Payroll		\$ 3,954,268	\$ 3,354,978	\$ 599,290

**Thank you for allowing us to be a part of this
important process!**

**Carl Dietz and Matt Fisher
First National Capital Markets**

**FNCM is not acting as a MA or underwriter. Member
FINRA, SIPC and MSRB**

**Data sources:
education.ne.gov/fos
nep.education.ne.gov
auditors.nebraska.gov**

4.1.2. **Discussion on Community Engagement Timeline**



HIGH PLAINS
COMMUNITY ENGAGEMENT
TIMELINE



Timeline

Phase One		
Phase I - Organize and Plan the Process	Target Date	Date Complete
Timeline Phone Call with Caden Frank <ul style="list-style-type: none"> • Create a proposed timeline to support: <ul style="list-style-type: none"> • Identify district point person ▪ Distribute the District Profile ▪ Stakeholder Engagement Surveys ▪ Community engagement meeting ▪ EL Engagement meeting (as needed) ▪ Business Leader Surveys 	Aug. 18th	
District Profile Email/Phone Call from Caden Frank <ul style="list-style-type: none"> • District will Complete Profile • Caden will send District Email with All Survey Dates 	Aug. 25 th	
Distribute the District Communications Packet	Aug. 18th	
District/board will : <ul style="list-style-type: none"> ▪ Select 3-4 questions for the Community Engagement Meeting ▪ Select 3-4 questions for the Business Leader Survey (if applicable) 		
District/board will: <ul style="list-style-type: none"> ▪ Identify members of the community and business leaders ▪ Send invites and release press releases and social media promotion for the Community Engagement Meeting ▪ Verify attendance for the Community Engagement Meeting 		
Phase Two		
Phase II - District Needs Assessment	Target Date	Date Complete
NASB will administer online surveys according to the proposed timeline to: <ul style="list-style-type: none"> ▪ Administrators (including the Program Service Overview survey) ▪ Board Members ▪ Certified Staff (during designated professional development time) ▪ Classified Staff (during designated professional development time) ▪ Students (grades 4-12) (during designated classtime/homeroom) ▪ All Parents ▪ Business Leaders (if applicable) 	Ad: Sept 12 Board: Sept 12 Cert: Sept 19 Class: Sept 19 Student: Oct 2 (grades 4-12) Parent: Oct 2 BL: TBD	
NASB will facilitate the Community Engagement meeting	Oct. 4 th , 5:30 Pm @ High School	



NASB will compile and code all stakeholder data from online survey engagement and the Community Engagement Meeting		
Phase Three		
Phase III - District Needs Analysis	Target Date	Date Complete
NASB will compile all data gathered and district extant data to create the District Needs Analysis		
NASB will present the District Needs Analysis to district leadership	Dec. 11 th 6:30 @ Clark School	
NASB will work with district leadership to create next steps in utilizing the data collected to positively impact student achievement		

Note: The Association will adapt the process to meet the expectations of the board and superintendent; therefore, assignment of duties may be identified contrary to the format presented.

5. **Consider and take all necessary action to approve the Resolution to increase the district's base growth percentage by up to an additional seven percent or other maximum amounts as permitted by law**

Attachments: (1)

RESOLUTION

WHEREAS, the Nebraska Legislature enacted several measures this past legislative session, including LB 243, to adjust public school district revenue and finances; and,

WHEREAS, LB 243 generally limits a public school district’s property tax request authority, subject to limited exceptions; and

WHEREAS, LB 243 includes an exception to generally allow a school district to otherwise exceed the default property tax request authority if at least seventy percent of the Board of Education votes in favor of the increased request; and

WHEREAS, a Board of Education of a school district with an average daily membership of less than four hundred seventy-one students may increase its tax request by an additional seven percent above the base growth percentage; and

WHEREAS, the average daily membership of High Plains Community School District No. 75, Polk, Nebraska, a/k/a High Plains Community Schools is less than four hundred seventy-one students may; and

WHEREAS, due to rising enrollment, student and staffing needs, and the need to maintain its budgetary obligations, the Board of Education of the School District hereby desires to increase its base growth percentage by an additional seven percent or other maximum amount as permitted by law; and;

WHEREAS, public notice of this possible increase was published in a legal newspaper of general circulation in the School District at least one week prior to this Board meeting.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 5 of 2023 Neb. Laws 243, at least seventy percent of the Board of Education of this School District affirmatively votes to increase to the School District’s overall property tax request authority by an additional seven percent above the base growth percentage, or other maximum amount as permitted by law. The Superintendent or designee is hereby authorized and directed to take any action consistent with this Resolution to ensure that the School District’s overall property tax request complies with this Resolution.

The foregoing Resolution having been read in its entirety, Member _____ moved for their passage and adoption. Member _____ seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above Resolution:

_____.

The following members voted against the same:

The following members were absent or not voting:

The above Resolution having been consented to by at least seventy percent of the Members of the Board of Education, it was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska Open Meetings law.

DATED this 24th day of August, 2023.

High Plains Community Schools

BY: _____
President

ATTEST:

Secretary

6. **Consider & Approve and Take all Necessary Action for Approval to Purchase a School Vehicle**

7. **Consider & Approve Transferring \$310,000 from General Fund to Depreciation Fund**

7.1. **Possible Projects on the Capital Improvement Schedule for Depreciation Fund**

- Paint Shop
- Resurface Epoxy
- Update Furniture
- Paint Gym (Clarks)
- Purchase Vehicle
- Roof Replacement (Clarks)

7.2.

8. **Consider & Approve Transferring \$48,000 from General Fund to the Activities Fund (\$47,000 Secondary Activities Account & \$1,000 Elementary Activities Account)**

8.1. **Cover Increased Costs for Activities Account**

- Referees, Fuel, Uniforms, Extra Duty Salaries, & Equipment

8.2.

9. **Consider & Approve Transferring \$15,000 from General Fund to Nutrition Fund**

9.1. **Cover Increased Costs for Nutrition Account**

- Food, equipment, salaries

9.2.

10. **Consider & Approve Transferring \$5,000 from General Fund to the Employee Benefit Fund**

10.1. **Cover Necessary Costs**

- Unemployment
- Insurance for Non-Certified

10.2.

11. **Policy Review**

11.1. **Consider & Approve Relations with Employee Collective Bargaining (Policy 4017)- no changes**

4017

Relations with Employee Collective Bargaining Associations

The board of education recognizes the right of staff members to belong to organizations for bargaining purposes pursuant to state statutes. The board will negotiate with employee associations that have been established in accordance with public employee bargaining statutes and will negotiate with local collective bargaining unit representatives at mutually agreeable times.

To facilitate an amicable relationship between the district and any local employee associations, the district will allow associations to make reasonable use of district facilities for meetings outside the school's and the employees' work hours. With administrative approval, associations may use district resources, post notices of meetings and other information on bulletin boards designated for this purpose, and use district e-mail and mail boxes for delivery of employment-related information. Associations must pay for all damage caused, or the loss or theft of borrowed property.

Adopted on: 2/13/17

Revised on: ___8/24/23_____

Reviewed on: _____

**11.2. Consider & Approve Salary Schedule for Certificated Employees Policy
(4029)- possible changes**

4029

Salary Schedule for Certificated Employees

The board of education recognizes the "salary schedule" and related provisions for compensation currently in effect resulting from negotiations between the board and the education association. This policy is intended to supplement the terms and conditions contained in the collective bargaining agreement. If there is any conflict between the terms of this policy and the collective bargaining agreement, the terms of the negotiated agreement shall control.

Horizontal Advancement. Teachers who wish to advance horizontally on the salary schedule must notify the superintendent in writing prior to June 1 of the preceding school year. The teacher must furnish the superintendent with college transcripts by September 10 for the teacher to qualify to move horizontally on the salary schedule. If an institution will not issue an official transcript by September 10, the teacher must provide the superintendent with written confirmation by September 10 from a college official attesting that the teacher has satisfactorily completed the courses.

Movement Past the BA Column. Teachers who wish to advance beyond the BA column must be accepted in a Masters Program that relates to their teaching field, as determined by the superintendent. Teachers must inform the superintendent of their enrollment prior to the beginning of their class to discuss its work-related objectives.

Movement Past the MA Column. Teachers who wish to advance beyond the MA column must be enrolled in course work that relates to their teaching field, as determined by the superintendent. Teachers must inform the superintendent of their enrollment prior to the beginning of their class to discuss its work-related objectives.

Superintendent's Review. The superintendent shall review all requests for advancement on the salary schedule resulting from a teacher's acquiring additional teaching experience or for completion of college courses, and shall report all changes to the board of education annually.

Vertical Advancement. A teacher may advance only one step vertically on the schedule in any year.

Adopted on: 2/13/17

Revised on: 8/24/23

Reviewed on: _____

<u>2023-2024 Certified Staff Advancement (policy 4029)</u>				
M. Gansebom	BA to BA+9			
T. Jones	BA to BA+6			
J. Kadavy	BA to BA+9			
M. Phillips	MA to MA+6			
R. Swanson	BA to BA+6			

11.3. Consider & Approve Staff Dress & Appearance Policy (4041)- possible changes

4041
Staff Dress and Appearance

The attire worn by staff members conveys an important image to students and the general public.

Certified staff, paraeducators and office staff should generally dress in business casual attire.

Classroom staff **may not** wear the following types of clothing during the traditional school day from 7:45 a.m. to 4:00 p.m., when students or visitors are in attendance, or when the employee is supervising, directing or coaching students when the public is in attendance:

- Sweat, jogging and wind suits, except when teaching a physical education activity in the gymnasium or on a playing field or at athletic or other activity practices.
- Shorts, except when teaching physical education class or at athletic or other activity practices.
- Blue jeans, except at athletic or other activity practices.
- Any clothing which is immodest and may distract other employees or students in the learning environment.

The building principal may temporarily suspend all or a portion of the dress code when other factors support a lower dress expectation for school employees (e.g., special “casual days”).

The appearance of professional staff members shall be appropriate to their assigned duties and indicative of their professional standing in the school and community. To help meet that end, jeans of any color may not be worn except on Friday which is considered a “dress down” day.

Custodial, maintenance and transportation staff should dress in attire appropriate to the work they are performing.

Adopted on: 7/10/17

Reviewed on _____ 8/24/23 _____

Revised on _____

12. Consider and Approve Financial Reports

12.1. General Fund Report

August Receipts 2023

Financial Statement	First State SN	First State MM	Cornerstone MM	Cornerstone Pay	CD Bank of Clarks
Bank Balance/July	\$352,150.48	\$2,389,595.65	\$70,068.03	\$15,679.91	\$83,839.31
Deposits for month			\$0.00		
Interest for month				\$0.00	
Total available	\$352,150.48	\$2,389,595.65	\$70,068.03	\$15,679.91	
Disbursements					
Bank Balance	\$352,150.48	\$2,389,595.65	\$70,068.03	\$15,679.91	
Outstanding Checks					
Bank Balance	\$352,150.48	\$2,389,595.65	\$70,068.03	\$15,679.91	
Certificates of Deposit		81,609.89			
Total Money available	\$2,992,943.27				
EOY Disbursements	\$452,796.16				

Receipts:	Budget	August	Last mo Y-T-D	Year to Date
1100 Taxes	\$4,390,700.00	\$54,727.98	\$3,791,694.90	\$3,846,422.88
1115 Carline tax	\$5,000.00	\$0.00	\$5,629.43	\$5,629.43
1120 Public Power District Sales	\$10,000.00	\$0.00	\$5,723.01	\$5,723.01
1125 Motor Vehicle Taxes	\$150,000.00	\$10,840.09	\$191,356.06	\$202,196.15
1370 Pre-School Tuition	\$0.00	\$0.00	\$0.00	\$0.00
1510 Interest	\$7,500.00	\$0.00	\$32,226.16	\$32,226.16
1911 Local License Fees	\$1,000.00	\$0.00	\$920.00	\$920.00
1925 Categorical Grants	\$0.00	\$0.00	\$315.00	\$315.00
1990 Other Local Receipts	\$5,000.00	\$0.00	\$38,093.16	\$38,093.16
2110 County Fines	\$15,000.00	\$1,677.94	\$18,387.60	\$20,065.54
2130 Other Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2210 ESU receipts	\$1,000.00	\$0.00	\$0.00	\$0.00
3110 State Aid	\$32,988.00	\$0.00	\$33,607.57	\$33,607.57
3120 Sp. Ed. Program	\$200,012.00	\$0.00	\$257,428.00	\$257,428.00
3125 Sp. Ed. Transportation	\$5,000.00	\$0.00	\$6,591.00	\$6,591.00
3130 Homestead Exemption	\$0.00	\$5,214.19	\$26,070.95	\$31,285.14
3131 Property Tax Credit	\$0.00	\$0.00	\$490,033.44	\$490,033.44
3180 Pro-Rata Vehicle	\$8,000.00	\$1,092.84	\$8,708.05	\$9,800.89
3400 State Apportionment	\$25,000.00	\$0.00	\$38,305.39	\$38,305.39
3512 Dist Ed Incentive	\$5,000.00	\$0.00	\$1,722.96	\$1,722.96
3535 High Ability Learners	\$3,000.00	\$0.00	\$3,028.00	\$3,028.00
4212 Title II	\$0.00	\$0.00	\$1,088.32	\$1,088.32
4310 REAP	\$30,000.00	\$0.00	\$0.00	\$0.00
4418 PEAK	\$0.00	\$0.00	\$0.00	\$0.00
4421 IDEA	\$0.00	\$0.00	\$0.00	\$0.00
4422 IDEA ARP	\$0.00	\$0.00	\$0.00	\$0.00
4505 Title	\$25,000.00	\$0.00	\$30,513.00	\$30,513.00
4516 IDEA Preschool/Enrollment Pov	\$0.00	\$0.00	\$0.00	\$0.00
4518 IDEA	\$67,500.00	\$0.00	\$0.00	\$0.00
4521 IDEA Part B Prop Share	\$2,500.00	\$0.00	\$0.00	\$0.00
4524 Grants	\$150,000.00	\$0.00	\$0.00	\$0.00
4530 Grants	\$0.00	\$0.00	\$91,296.26	\$91,296.26
4708 Medicaid	\$20,000.00	\$0.00	\$19,130.43	\$19,130.43
4709 NASB Medicaid	\$0.00	\$0.00	\$0.00	\$0.00
4998 ESSRS III	\$0.00	\$0.00	\$240,375.00	\$240,375.00
5300 Sale of Property	\$0.00	\$0.00	\$761.20	\$761.20
6990 PBIS	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$5,159,200.00	\$73,553.04	\$5,333,004.89	\$5,406,557.93
3100 Hot Lunch/Non Program	\$90,963.46		\$101,260.06	\$101,260.06
				\$5,507,817.99

High Plains Community School
 08/23/2023 09:02 AM
 Vendor Name
 Checking Account ID 01
 ACTIVITY FUND
 Total ACTIVITY FUND

Board Report - Board
 Posted - All; Batch Description 3 Records Selected; Fund Number 01
 Invoice Number Description
 Fund Number 01 General Fund
 transfer Aug 2023 transfer

Page: 1
 User ID: TLB
 Amount

			47,000.00
			<u>47,000.00</u>
AHA! PROCESS, INC.	20230823	Poverty professional development	6,500.00
Total AHA! PROCESS, INC.			<u>6,500.00</u>
ATS, LLC	1133	contracted custodial	6,778.21
Total ATS, LLC			<u>6,778.21</u>
AURORA NEWS REGISTER	20230821	board advertising	176.06
Total AURORA NEWS REGISTER			<u>176.06</u>
BLACK HILLS ENERGY	20230818	monthly bill	1,206.46
Total BLACK HILLS ENERGY			<u>1,206.46</u>
CARL'S SKRAP	233441	trash pickup Clarks	175.00
CARL'S SKRAP	233442	trash pickup Polk	210.00
Total CARL'S SKRAP			<u>385.00</u>
CASH-WA DISTRIBUTING	13900007	custodial Polk	1,479.39
Total CASH-WA DISTRIBUTING			<u>1,479.39</u>
CASH-WA DISTRIBUTING	13887814A	custodial Polk	724.38
Total CASH-WA DISTRIBUTING			<u>724.38</u>
CDW GOVERNMENT INC	KV91439	supplies printer	42.45
Total CDW GOVERNMENT INC			<u>42.45</u>
CENTRAL CITY MALL	20230818	school board/summer school	154.49
Total CENTRAL CITY MALL			<u>154.49</u>
CENTRAL NE REHAB SERVICES	July 2023	OT	406.93
Total CENTRAL NE REHAB SERVICES			<u>406.93</u>
CENTRAL TRUE VALUE	A574908	custodial Clarks	50.23
Total CENTRAL TRUE VALUE			<u>50.23</u>
CENTRAL VALLEY AG	July 2023	inspections/fuel	6,190.13
Total CENTRAL VALLEY AG			<u>6,190.13</u>
CENTURY HSE CHIROPRACTIC	11073820	bus physical Urkoski	87.00
Total CENTURY HSE CHIROPRACTIC			<u>87.00</u>
CLARKS LUMBER	July 2023	custodial supplies Polk and Clarks	523.96
Total CLARKS LUMBER			<u>523.96</u>
CULLIGAN OF GRAND ISLAND	20230818	monthly cooler rental fee Clarks	39.00
Total CULLIGAN OF GRAND ISLAND			<u>39.00</u>
DECKER EQUIPMENT	537858A	concessions tables	5,778.82
Total DECKER EQUIPMENT			<u>5,778.82</u>

08/23/2023 09:02 AM

Posted - All; Batch Description 3 Records Selected; Fund Number 01

User ID: TLB

Vendor Name	Invoice Number	Description	Amount
DEPRECIATION FUND	transfer Aug 2023	transfer	310,000.00
Total DEPRECIATION FUND			<u>310,000.00</u>
DIODE COMMUNICATIONS	20230818	monthly fee	169.00
Total DIODE COMMUNICATIONS			<u>169.00</u>
EAKES OFFICE SOLUTIONS	8773894-0	Finkral supplies	292.25
EAKES OFFICE SOLUTIONS	inv478485	monthly fee	146.47
EAKES OFFICE SOLUTIONS	INV480318	monthly fax fee	56.64
Total EAKES OFFICE SOLUTIONS			<u>495.36</u>
ECOLAB	9965784	pest control clarks	96.21
Total ECOLAB			<u>96.21</u>
ELEMENTARY ACTIVITIES ACCOUNT - CLARKS	transfer Aug 2023	transfer	1,000.00
Total ELEMENTARY ACTIVITIES ACCOUNT - CLARKS			<u>1,000.00</u>
EMPLOYEE BENEFIT FUND	transfer Aug 2023	transfer	5,000.00
Total EMPLOYEE BENEFIT FUND			<u>5,000.00</u>
ESU 7 NETWORK SUPPORT	network ops July 23	network ops	4,258.42
Total ESU 7 NETWORK SUPPORT			<u>4,258.42</u>
Ewell Educational Services	subscription	subscription AG	390.00
Total Ewell Educational Services			<u>390.00</u>
FINKRAL, KODEE	supplies	FCS supplies	50.29
Total FINKRAL, KODEE			<u>50.29</u>
GANSEBOM, MICHAILA	tuition reimb Sum 23	tuition reimbursement	945.00
Total GANSEBOM, MICHAILA			<u>945.00</u>
HAMPTON INN	1691179771	Adm Days hotel accommodations	779.70
Total HAMPTON INN			<u>779.70</u>
HOMETOWN LEASING	20230821	copier leases	2,593.76
Total HOMETOWN LEASING			<u>2,593.76</u>
HOT LUNCH FUND	EOY	EOY close out	352.12
HOT LUNCH FUND	transfer Aug 2023	transfer	15,000.00
Total HOT LUNCH FUND			<u>15,352.12</u>
ISLAND SUPPLY WELDING CO	297513	supplies THofmann	24.80
Total ISLAND SUPPLY WELDING CO			<u>24.80</u>
J W PEPPER & SON INC	365455727	7-12 music supplies	86.97
J W PEPPER & SON INC	365491976	7-12 music supplies	52.74
Total J W PEPPER & SON INC			<u>139.71</u>
JLC INC.	20230818	ceiling in science room Polk	4,415.00
Total JLC INC.			<u>4,415.00</u>

08/23/2023 09:02 AM

Posted - All; Batch Description 3 Records Selected; Fund Number 01

User ID: TLB

Vendor Name	Invoice Number	Description	Amount
JONES, TAYLOR	tuition reimb Sum 23	tuition reimbursement	945.00
Total JONES, TAYLOR			945.00
KSB SCHOOL LAW	14490	legal fees July 2023	307.50
Total KSB SCHOOL LAW			307.50
KWIK STOP	July 2023	fuel	256.09
Total KWIK STOP			256.09
LICHTI'S INC	20230818	3 appliance rentals FCS room	375.00
Total LICHTI'S INC			375.00
MID AMERICAN RESEARCH	0796341-IN	custodial West bldg	5,527.60
MID AMERICAN RESEARCH	0796342-IN	custodial Polk East bldg	5,417.90
Total MID AMERICAN RESEARCH			10,945.50
NORTH PRINTING & OFFICE SUPPLY, LLC	75002	thank you cards	359.00
NORTH PRINTING & OFFICE SUPPLY, LLC	823-29JULY	yard signs	1,100.00
Total NORTH PRINTING & OFFICE SUPPLY, LLC			1,459.00
NORTHEAST NEBRASKA TELEPHONE COMPANY	20230818	monthly phone clarks	192.10
Total NORTHEAST NEBRASKA TELEPHONE COMPANY			192.10
ONE SOURCE	2022129878	background checks	37.00
Total ONE SOURCE			37.00
OVERLAND SAND AND GRAVEL	33287	GRAVEL	162.20
Total OVERLAND SAND AND GRAVEL			162.20
PENNERS TIRE & AUTO INC	1-186527	Bus 17 tires and A/C	3,832.55
Total PENNERS TIRE & AUTO INC			3,832.55
PLAY WITH A PURPOSE	in304506	supplies Asche	52.53
Total PLAY WITH A PURPOSE			52.53
POLK COUNTY NEWS	2896	board publishing	26.55
Total POLK COUNTY NEWS			26.55
RALLY AUTO PARTS	362870	custodial	15.98
Total RALLY AUTO PARTS			15.98
RASMUSSEN MECHANICAL SERVICES INC.	SRV104025	fix tub heater HS	1,857.00
Total RASMUSSEN MECHANICAL SERVICES INC.			1,857.00
RUTTS MECHANICAL SERVICES	5488	fix unit on roof of East bldg	2,627.23
RUTTS MECHANICAL SERVICES	5541	service agreejment	1,702.50
Total RUTTS MECHANICAL SERVICES			4,329.73
SAPP BROTHERS PETROLEUM	20230818	monthly propane	1,028.60
Total SAPP BROTHERS PETROLEUM			1,028.60
SAVVAS LEARNING COMPANY LLC	4027007865	text books GWood	2,062.50
Total SAVVAS LEARNING COMPANY LLC			2,062.50

Vendor Name	Invoice Number	Description	Amount
SCHOOL SPECIALTY	208132682790	supplies Person	291.42
SCHOOL SPECIALTY	308104324323	Asche/Rohde supplies	484.47
Total SCHOOL SPECIALTY			<u>775.89</u>
STROMSBURG WATER & CONDIT	20230818	service Polk	124.70
Total STROMSBURG WATER & CONDIT			<u>124.70</u>
SWANSON, RAYDEE	tuition Summer 2023	tuition reimbursement	2,154.00
Total SWANSON, RAYDEE			<u>2,154.00</u>
SWAY MEDICAL	14688	concussion testing for non athletes	199.50
Total SWAY MEDICAL			<u>199.50</u>
TIME MANAGEMENT SYSTMS	291719	monthly timeclock fee	68.40
Total TIME MANAGEMENT SYSTMS			<u>68.40</u>
TRUCK CENTER COMPANIES	RA105008836:01	Bus 21 repairs	1,388.55
TRUCK CENTER COMPANIES	RA105008938:01	Bus 11 inspection/repairs	705.67
Total TRUCK CENTER COMPANIES			<u>2,094.22</u>
US FOODS, INC (CUSTODIAL)	3473317	custodial Polk	963.45
Total US FOODS, INC (CUSTODIAL)			<u>963.45</u>
VOYAGER SOPRIS LEARNING	6946225	sped supplies clarks	497.20
Total VOYAGER SOPRIS LEARNING			<u>497.20</u>
VYE BROADBAND	20230818	monthly fee	1,226.00
Total VYE BROADBAND			<u>1,226.00</u>
WINDSTREAM	20230818	monthly phone	378.21
Total WINDSTREAM			<u>378.21</u>
YORK NEWS TIMES	117276-1	sports preview	50.00
Total YORK NEWS TIMES			<u>50.00</u>
Fund Number 01			<u>459,648.28</u>
Checking Account ID 01			<u>459,648.28</u>

12.2. Nutrition Services Report

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
08	Lunch Fund								
1190	EARLY CHILDHOOD ED PROGRAMS								
06 1190 610 002	SUPPLIES	0.00	0.00	163.09	0.00	(163.09)	0.00	0.00	(163.09)
610	SUPPLIES	0.00	0.00	163.09	0.00	(163.09)	0.00	0.00	(163.09)
1190	EARLY CHILDHOOD ED PROGRAMS								
3100	FOOD SERVICE								
06 3100 110 000	REGULAR SALARIES	90,000.00	149.81	81,626.55	90.92	8,173.45	0.00	0.00	8,173.45
110	REGULAR SALARIES	90,000.00	149.81	81,626.55	90.92	8,173.45	0.00	0.00	8,173.45
06 3100 120 000	Temporary Non-Instructional	2,200.00	0.00	4,516.93	205.32	(2,316.93)	0.00	0.00	(2,316.93)
120	Temporary Non-Instructional	2,200.00	0.00	4,516.93	205.32	(2,316.93)	0.00	0.00	(2,316.93)
06 3100 130 000	Overtime non-Instructional	250.00	0.00	344.27	137.71	(94.27)	0.00	0.00	(94.27)
130	STIPENDS	250.00	0.00	344.27	137.71	(94.27)	0.00	0.00	(94.27)
06 3100 210 000	HEALTH INSURANCE NON INSTRUCTIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	HEALTH INSURANCE NON INSTRUCTIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 220 000	SOCIAL SECURITY NON INSTRUCTIONAL	6,900.00	11.46	6,631.73	96.11	268.27	0.00	0.00	268.27
220	SOCIAL SECURITY NON INSTRUCTIONAL	6,900.00	11.46	6,631.73	96.11	268.27	0.00	0.00	268.27
06 3100 230 000	RETIREMENT NON INSTRUCTIONAL	8,900.00	14.79	8,116.64	91.20	783.36	0.00	0.00	783.36
230	RETIREMENT NON INSTRUCTIONAL	8,900.00	14.79	8,116.64	91.20	783.36	0.00	0.00	783.36
06 3100 430 000	REPAIRS AND MAINTENANCE	15,000.00	0.00	1,480.50	9.87	13,519.50	0.00	0.00	13,519.50
430	REPAIRS AND MAINTENANCE	15,000.00	0.00	1,480.50	9.87	13,519.50	0.00	0.00	13,519.50
06 3100 610 001	SUPPLIES	2,500.00	103.40	3,827.56	153.10	(1,327.56)	0.00	0.00	(1,327.56)
06 3100 610 002	SUPPLIES	2,500.00	359.20	3,242.08	129.68	(742.08)	0.00	0.00	(742.08)
610	SUPPLIES	5,000.00	462.60	7,069.64	141.39	(2,069.64)	0.00	0.00	(2,069.64)
06 3100 630 001	FOOD	40,000.00	1,830.56	44,166.62	110.42	(4,166.62)	0.00	0.00	(4,166.62)
06 3100 630 002	FOOD	40,000.00	1,788.30	32,445.61	81.11	7,554.39	0.00	0.00	7,554.39
630	FOOD	80,000.00	3,588.86	76,612.23	95.77	3,387.77	0.00	0.00	3,387.77
06 3100 695 000	INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
695	INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 731 001	Machinery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
731	Machinery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 890 000	OTHER MISC EXPENSES	4,000.00	0.00	248.00	6.20	3,752.00	0.00	0.00	3,752.00
890	OTHER MISC EXPENSES	4,000.00	0.00	248.00	6.20	3,752.00	0.00	0.00	3,752.00
06 8000 912 000	TRANSFERS TO THE SCHOOL LUNCH FUND	212,250.00	4,237.52	186,846.49	88.03	25,403.51	0.00	0.00	25,403.51
8000	TRANSFERS TO THE SCHOOL LUNCH FUND	212,250.00	4,237.52	186,846.49	88.03	25,403.51	0.00	0.00	25,403.51
912	TRANSFERS TO THE SCHOOL LUNCH FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08	Lunch Fund	212,250.00	4,237.52	187,009.56	88.11	25,240.42	0.00	0.00	25,240.42

Expenditure Report by Function/Object - Detail

Grand Total:

Revised Budget	Expended During Month	Expenses to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
212,250.00	4,237.52	187,009.58	88.11	28,240.42	0.00	0.00	28,240.42

Fund: 06 Lunch Fund

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
06 1611	DAILY SALES-SCHOOL LUNCH PROGRAM	60,000.00	0.00	59,442.49	99.07	557.51
06 1613	DAILY SALES-SPECIAL MILK PROG	200.00	0.00	54.81	27.41	145.19
06 1620	DAILY SALES-NONREIMBURS PROG	12,000.00	0.00	7,307.63	60.90	4,692.37
06 1630	Revenue Special Functions	1,000.00	0.00	638.46	63.85	361.54
06 1920	CONTRIBUTIONS & DONATIONS	800.00	0.00	900.00	112.50	(100.00)
06 1990	MISCELLANEOUS LOCAL REVENUE	2,000.00	0.00	0.00	0.00	2,000.00
	Subtotal: LOCAL RECIEPTS	76,000.00	0.00	68,343.39	89.93	7,656.61
06 3200	GRANTS	0.00	0.00	6,906.37	0.00	(6,906.37)
	Subtotal: STATE RECEIPTS	0.00	0.00	6,906.37	0.00	(6,906.37)
06 4210	FEDERAL NUTRITION PROGRAM	80,000.00	0.00	79,001.49	98.75	998.51
	Subtotal: FEDERAL RECEIPTS	80,000.00	0.00	79,001.49	98.75	998.51
06 5200	TRANSFER FROM GENERAL FUND	50,000.00	0.00	0.00	0.00	50,000.00
	Subtotal: NON-REVENUE RECEIPTS	50,000.00	0.00	0.00	0.00	50,000.00
	Fund Total:	206,000.00	0.00	154,251.25	74.88	51,748.75

Revenue Summary Report
Processing Month: 08/2023

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	208,000.00	0.00	154,251.25	74.88	51,748.75

Hot Lunch as of 8-18-23

\$ 31,161.73

Date	Name	Check Number	Receipt Amount	Disburse Amount	Receipt			Disbursements	
					snack sales	Fundraisers	Misc -	Snacks	Misc -
8-18-23	General Fund- Popcorn Kernals	1044		\$43.30					\$43.30
August Totals			\$0.00	\$43.30	\$0.00	\$0.00	\$0.00	\$0.00	\$43.30

Bank Reconciliation

General Ledger Bank Statement

Previous Balance	\$10,752.99	Bank Stmt Balance	
Receipts	\$0.00	Less:	
Disbursements	\$43.30	Outstanding Cks	
Misc:			
Ending Balance	\$10,709.69	Ending Balance	\$0.00

12.3. Activity Report

Fund: 05 Activity Fund 7-12

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
05 1510	INTEREST ON INVESTMENTS	6,000.00	0.00	294.63	4.91	5,705.37
05 1710	ACTIVITIES Admissions Receipts	45,000.00	0.00	38,486.54	85.53	6,513.46
05 1730	STUDENT ORGANIZATION DUES	25,000.00	0.00	4,515.00	18.06	20,485.00
05 1740	STUDENT TECH FEES	5,000.00	3,243.00	6,304.50	126.09	(1,304.50)
05 1750	REVENUE FROM ACTIVITIES	40,000.00	9,445.56	92,009.92	230.02	(52,009.92)
05 1790	Activity Income from other Schools	600.00	0.00	9,519.00	1,586.50	(8,919.00)
05 1920	CONTRIBUTIONS & DONATIONS	8,000.00	0.00	19,494.00	243.68	(11,494.00)
05 1990	MISCELLANEOUS LOCAL REVENUE	8,000.00	43.00	13,840.08	173.00	(5,840.08)
Subtotal: LOCAL RECIEPTS		137,600.00	12,731.56	184,463.67	134.06	(46,863.67)
Fund Total:		137,600.00	12,731.56	184,463.67	134.06	(46,863.67)

Revenue Summary Report
Processing Month: 08/2023

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	137,600.00	12,731.56	184,463.67	134.06	(46,863.67)

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 05	Fund Number 05	Activity Fund 7-12	
Capital One	1649936325	SB & Concessions	230.59
Total Capital One			<u>230.59</u>
Cash-Wa Distributing	20230814083322	Concessions	2,025.99
Total Cash-Wa Distributing			<u>2,025.99</u>
CASH	Cash for Golf fund	Cash for Golf Fund	450.00
CASH	Cheer Concessions	Cheer Concessions	300.00
CASH	SB Admis,Con	SB Admis,Con	510.00
CASH	VB,FB Admin,Con cash	FB,VB Admin and Con boxes	1,620.00
Total CASH			<u>2,880.00</u>
Chances R	Ath/Misc	CRC Coaches and Sponsors	181.28
Total Chances R			<u>181.28</u>
Graphic Edge DBA Game One	1682562	Wt Room T-shirt	619.64
Graphic Edge DBA Game One	1695926	9-12 VB	2,705.00
Total Graphic Edge DBA Game One			<u>3,324.64</u>
Hamilton County FFA	FFA Fair Expenses	FFA Fair Expenses	250.00
Total Hamilton County FFA			<u>250.00</u>
HPC GENERAL FUND	Us Bank Payment	Us Bank Payment	552.70
Total HPC GENERAL FUND			<u>552.70</u>
King, Chase	Speech Judge	Speech Judge	80.00
Total King, Chase			<u>80.00</u>
MENARDS	90680	FFA	643.60
Total MENARDS			<u>643.60</u>
MENARDS	62245	FFA	162.00
Total MENARDS			<u>162.00</u>
Meyer, Jodie	Speech Judge	Speech Judge	80.00
Total Meyer, Jodie			<u>80.00</u>
MISKO SPORTS	INV-2153.	9-12 VB	504.88
Total MISKO SPORTS			<u>504.88</u>
Norfolk Veterinary Clinic	FFA Horse Vet Bill	FFA Horse Vet Bill	90.95
Total Norfolk Veterinary Clinic			<u>90.95</u>
NUTRITION SERVICES	IVC18249	Horse Feed	58.95
Total NUTRITION SERVICES			<u>58.95</u>
Pepsi Beverages Company	00394058	Concessions	1,774.37
Total Pepsi Beverages Company			<u>1,774.37</u>
Quast, Nicole	Cheer Pom Tags	Cheer Pom Tags	37.00
Total Quast, Nicole			<u>37.00</u>

Board Report - Board

Vendor Name	Invoice Number	Description	Amount
Rschooltoday	88790	Ath/Misc	300.00
Total Rschooltoday			<hr/> 300.00
SAM'S CLUB/SYNCHRONY BANK	SB, Concessions	SB, Concessions	98.85
Total SAM'S CLUB/SYNCHRONY BANK			<hr/> 98.85
SWANSON, CARRIE	SB Cert	SB Cert	78.00
Total SWANSON, CARRIE			<hr/> 78.00
VALLEY VIEW PRO SHOP	Golf Fundraiser	Golf Fundraiser	2,280.00
Total VALLEY VIEW PRO SHOP			<hr/> 2,280.00
Wagner, Daniel	Boys BB Coach Cert	Boys BB Coach Cert	135.20
Total Wagner, Daniel			<hr/> 135.20
WALSWORTH PUBLISHING CO	2126397	Yearbook	1,221.57
Total WALSWORTH PUBLISHING CO			<hr/> 1,221.57
WILD ROOTS GREENHOUSE & MARKET	1183	FFA Soil	99.85
Total WILD ROOTS GREENHOUSE & MARKET			<hr/> 99.85
Fund Number 05			<hr/> 17,090.42
Checking Account ID 05			<hr/> 17,090.42

13. **Schedule Next BOE Meeting (Date, Time, Location)- Including Budget Hearing, Tax Request Hearing, & Regular BOE Meeting.**
14. **Motion to Adjourn**
15. ***CLOSED SESSION: If, during the course of the meeting, discussion of any item on the agenda should be held in closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Act**
16. ***SEQUENCE OF AGENDA: The sequence of agenda topics is subject to change at the discretion of the board.**